

Q:- From the following information prepare comparative statement of profit & loss for the year ended 31st March 2015 & 2014 of Litu Ltd.

<u>Particulars</u>	<u>2014</u>	<u>2015</u>
Revenue from operation	5,00,00	4,00,00
Other incomes	20,00	10,00
Employee benefit expenses	60,00	40,00
Cost of materials consumed	3,00,00	2,00,00
Other expenses	40,00	30,00
Income Tax	30%	30%

Comparative Income Statement

Particulars	2014	2015	Absolute Change	% Change
Revenue from Operation	₹ 5,00,000	4,00,000	(1,00,000)	(20%)
⊕ Other income	20,000	10,000	(10,000)	(50)
Total revenue	5,20,000	4,10,000	(1,10,000)	(21.15)
Expenses :-				
Employee benefit expenses	60,000	40,000	(20,000)	(33.33)
Cost of material consumed	3,00,000	2,00,000	(1,00,000)	(33.33)
Other expenses	40,000	30,000	(10,000) (10,000)	(25)
Total	4,00,000	2,70,000	(1,30,000)	(32.50)
Profit before Tax	1,20,000	1,40,000	20,000	16.67
⊖ Income Tax	36,000	42,000	6,000	16.67
Profit After Tax	84,000	98,000	14,000	16.67

September	2018			
Mon	3	10	17	24
Tue	4	11	18	25
Wed	5	12	19	26
Thu	6	13	20	27
Fri	7	14	21	28
Sat	1	8	15	22
Sun	2	9	16	23

Q:- ~~Calculate~~ Prepare comparative Balance Sheet of Honda Company Ltd from the given information.

<u>Particulars</u>	<u>31-3-17</u>	<u>31-3-18</u>
Share Capital	4,00,000	5,00,000
General Reserve	50,000	60,000
Secured loans	15,000	20,000
Other Current Liability	10,000	5,000
Trade Payables	40,000	50,000
buildings	2,00,000	2,50,000
Inventory	1,00,000	90,000
Machinery	1,50,000	2,00,000
Trade Receivables	50,000	75,000
Cash at bank	15,000	20,000

15 Wednesday

August

2018
THURSDAY

16

Job Comparative Balance Sheet of Heinda Ltd

Particulars	2017	2018	Absolute change	% change
I. Equity & Liabilities				
I. Shareholders fund:-				
Share Capital	4,00,000	5,00,000	1,00,000	25%
General Reserve	50,000	60,000	10,000	20%
II. Non current Liabilities:-				
Secured loans	15,000	20,000	5,000	33.33%
III. Current liabilities:-				
Trade Payables	40,000	50,000	10,000	33.33
Other CL	10,000	5,000	5,000	33.33
Total	5,15,000	6,35,000	1,20,000	23.30
II. Assets				
I Non current Assets:-				
Building	2,00,000	2,50,000	50,000	25.00
Machinery	1,50,000	2,00,000	50,000	33.33
II Current Assets:-				
Trade Receivables	50,000	75,000	25,000	50.00
Inventory	100,000	90,000	(10,000)	10.00
Cash at Bank	15,000	20,000	5,000	33.33
Total	5,15,000	6,35,000	1,20,000	23.30

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